

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION

WASHINGTON 25, D. C.

Industry Circular No. 58-28

October 13, 1958

BEER LOST BY REASON OF FLOODS OF 1951 OR HURRICANES OF 1954

**Proprietors of breweries, importers, and
wholesale and retail dealers:**

Purpose. The purpose of this industry circular is to advise you of the claims procedure established with respect to beer which was lost, rendered unmarketable, or condemned by reason of the floods of 1951 or the hurricanes of 1954.

Background. Section 207 of the Excise Tax Technical Changes Act of 1958, Public Law 85-859, authorizes the payment, under certain conditions, of an amount equal to the amount of the internal revenue tax paid under section 3150(a) of the Internal Revenue Code of 1939 on any beer which was lost; rendered unmarketable, or condemned by a duly authorized health official of the United States or of a State by reason of the floods of 1951 or the hurricanes of 1954.

Procedure. Claims may now be filed, in accordance with the provisions of subpart I of 26 CFR Part 170, as added by Treasury Decision 6316, covering beer lost, rendered unmarketable, or condemned by reason of floods of 1951 or hurricanes of 1954 and which was in the possession of the brewer or importer who paid the tax or in the possession of a wholesale or retail dealer, at the time it was so lost, rendered unmarketable, or condemned. They must, however, be filed on or before March 2, 1959.

Execution of claims. Where beer was lost while in the possession of a dealer and the lost beer has been replaced for the possessor by the brewer or importer, either directly or through a wholesale dealer, all parties to the transaction must join in the claim, Form 843, by appropriate certification and signatures. The certification should be in substantially the following form:

We certify that this claim is based on replacement by (name of brewer or importer) through (name of wholesaler) to (name of retailer).

Similarly, if, in the same manner, the possessor has been reimbursed or has received credit for the beer lost, all parties to the transaction must join in the



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claim and certification. In any case where two or more persons join in a claim, such claim must clearly identify the person to whom payment shall be made.

U.S. DEPARTMENT OF THE TREASURY

ALCOHOL AND TOBACCO TAX DIVISION

Inquiries. Inquiries in regard to this industry circular should refer to the number thereof and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

SEE 11-10-1972

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1972 TO 1973

Dwight E. Avis

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Director, Alcohol and Tobacco Tax Division